

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF _____, IOWA</b> <b>DUE: December 1, 2016</b>		<b>16209600300000</b> <b>CITY OF DECORAH</b> <b>400 CLAIBORNE DR</b> <b>DECORAH IA 52101</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	4,078,612		4,078,612	4,054,337
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	4,078,612		4,078,612	4,054,337
Delinquent property taxes	0		0	
TIF revenues	245,325		245,325	245,632
Other city taxes	1,358,312	0	1,358,312	1,269,275
Licenses and permits	33,542	0	33,542	31,600
Use of money and property	46,589	538	47,127	47,763
Intergovernmental	1,994,868	41,161	2,036,029	3,114,637
Charges for fees and service	564,407	1,639,046	2,203,453	2,245,271
Special assessments	16,757	0	16,757	16,700
Miscellaneous	369,605	165,902	535,507	470,781
Other financing sources	586,969	47,500	634,469	193,325
<b>Total revenues and other sources</b>	9,294,986	1,894,147	11,189,133	11,689,321
<b>Expenditures and Other Financing Uses</b>				
Public safety	2,151,722	0	2,151,722	2,348,930
Public works	1,953,583	0	1,953,583	2,415,313
Health and social services	21,345	0	21,345	24,845
Culture and recreation	1,866,858	0	1,866,858	2,066,010
Community and economic development	206,353	0	206,353	255,488
General government	680,159	0	680,159	725,950
Debt service	1,148,449	0	1,148,449	1,158,004
Capital projects	1,041,292	0	1,041,292	2,205,760
<b>Total governmental activities expenditures</b>	9,069,761	0	9,069,761	11,200,300
Business type activities	0	3,500,577	3,500,577	4,955,872
<b>Total ALL expenditures</b>	9,069,761	3,500,577	12,570,338	16,156,172
Other financing uses, including transfers out	401,144	40,000	441,144	353,132
<b>Total ALL expenditures/And other financing uses</b>	9,470,905	3,540,577	13,011,482	16,509,304
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-175,919	-1,646,430	-1,822,349	-4,819,983
Beginning fund balance July 1, 2015	4,285,415	2,198,478	6,483,893	6,483,893
Ending fund balance June 30, 2016	4,109,496	552,048	4,661,544	1,663,910
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 6,151,325	Other long-term debt	\$ 0	
Revenue debt	\$ 52,500	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 24,229,072	

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 8/25/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Wanda Hemesath		Telephone →	Area Code 563	Number 382-3651
Signature of Mayor or other City official (Name and Title)			Date signed 7/26/2016	

  

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF DECORAH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	2,521,109	1,164,605		392,898			4,078,612			4,078,612	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,521,109	1,164,605		392,898	0		4,078,612		T01	4,078,612	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	2,521,109	1,164,605		392,898	0	0	4,078,612			4,078,612	6
7	<b>TIF revenues</b>			245,325				245,325		T01	245,325	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	46,299	20,009		6,902			73,210		T15	73,210	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	96,921	158,974			80,000		335,895		T19	335,895	13
14	Other local option taxes	949,207						949,207		T09	949,207	14
15	<b>TOTAL OTHER CITY TAXES</b>	1,092,427	178,983	0	6,902	80,000	0	1,358,312	0		1,358,312	15
16	<b>Section B - LICENSES AND PERMITS</b>	33,542						33,542		T29	33,542	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	20,150	17,511			822		38,483	538	U20	39,021	18
19	Rents and royalties	8,106						8,106		U40	8,106	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	28,256	17,511	0	0	822	0	46,589	538		47,127	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	356,517				22,308		378,825		B89	378,825	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	356,517	0	0	0	22,308	0	378,825	0		378,825	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DECORAH						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		1,004,329					1,004,329		C46	1,004,329	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	107,694	46,010		15,324	15,952		184,980		C89	184,980	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	107,694	1,050,339	0	15,324	15,952	0	1,189,309	0		1,189,309	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	269,439						269,439			269,439	63		
64	Library service	27,116						27,116		D89	27,116	64		
65	Township contributions	130,179						130,179		D89	130,179	65		
66	Fire/EMT service							0		D89	0	66		
67	Freeport Water District							0	41,161	D89	41,161	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	426,734	0	0	0	0	0	426,734	41,161		467,895	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	890,945	1,050,339	0	15,324	38,260	0	1,994,868	41,161		2,036,029	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	735,951	A91	735,951	73		
74	Sewer							0	903,095	A80	903,095	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport	31,058						31,058		A01	31,058	78		
79	Landfill/garbage							0		A81	0	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DECORAH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	14,937						14,937		A89	14,937	99				
100	Park, recreation, and cultural charges	514,825						514,825		A61	514,825	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	3,587						3,587			3,587	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	564,407	0	0	0	0	0	564,407	1,639,046		2,203,453	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	16,757						16,757		U01	16,757	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		57,101					57,101	131,209	U99	188,310	108				
109	Deposits and sales/fuel tax refunds	75,187						75,187	34,693	U99	109,880	109				
110	Sale of property and merchandise	44,865						44,865		U11	44,865	110				
111	Fines	12,049						12,049		U30	12,049	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	134,275	46,128					180,403			180,403	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	266,376	103,229	0	0	0	0	369,605	165,902		535,507	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DECORAH						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,413,819	2,514,667	245,325	415,124	119,082	0	8,708,017	1,846,647		10,554,664	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	193,325						193,325		NR	193,325	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	148,012						148,012	47,500		195,512	127		
128	Internal TIF loans and transfers in				245,632			245,632			245,632	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	341,337	0	0	245,632	0	0	586,969	47,500		634,469	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,755,156	2,514,667	245,325	660,756	119,082	0	9,294,986	1,894,147		11,189,133	132		
133												133		
134	Beginning fund balance July 1, 2015	1,996,208	1,181,712	219,286	76,884	811,325		4,285,415	2,198,478		6,483,893	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,751,364	3,696,379	464,611	737,640	930,407	0	13,580,401	4,092,625		17,673,026	136		
137												137		
138												138		
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141												141		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF DECORAH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,144,857	494,054					1,638,911		E62	1,638,911	2
3	Purchase of land and equipment	29,363						29,363		G62	29,363	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	5,938						5,938		E59	5,938	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	257,025	80,501					337,526		E24	337,526	13
14	Purchase of land and equipment	139,984						139,984		G24	139,984	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,577,167	574,555		0	0	0	2,151,722			2,151,722	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF DECORAH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	740,722	890,584					1,631,306		E44	1,631,306	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	106,100						106,100		E44	106,100	48
49	Traffic control safety — Current operation	18,241						18,241		E44	18,241	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	190,043	7,893					197,936		E01	197,936	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,055,106	898,477		0	0	0	1,953,583			1,953,583	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DECORAH		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	21,345						21,345		E79	21,345	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	21,345	0				0	21,345			21,345	103
104												104
105												105
106												106
107												107
108												108
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116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF DECORAH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	540,974	134,232					675,206		E52	675,206	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	181,494	71,523					253,017		E61	253,017	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	285,931	46,648					332,579		E61	332,579	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	565,692	40,364					606,056		E61	606,056	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,574,091	292,767		0	0	0	1,866,858			1,866,858	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	385	9,845	3,319				13,549		E89	13,549	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	22,500						22,500		E89	22,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		8,841					8,841		E50	8,841	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	2,418	71					2,489		E29	2,489	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		158,974					158,974		E89	158,974	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	25,303	177,731	3,319	0	0	0	206,353			206,353	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF DECORAH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,182	1,172					15,354		E29	15,354	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	434,421	79,865					514,286		E23	514,286	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	74,921	18,110					93,031		E31	93,031	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	57,488						57,488		E89	57,488	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	581,012	99,147	0	0	0	0	680,159			680,159	176
177	Section G — DEBT SERVICE	488,380			660,069			1,148,449			1,148,449	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	488,380	0	0	660,069	0	0	1,148,449			1,148,449	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Hwy 9 water/sewer project					497,313		497,313			497,313	184
185	Sweet Parkway Road	4,802				44,287		49,089			49,089	185
186	Airport/Trails	392,205				102,685		494,890			494,890	186
187	Subtotal Regular Capital Projects	397,007	0			644,285	0	1,041,292			1,041,292	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	397,007	0	0	0	644,285	0	1,041,292			1,041,292	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,719,411	2,042,677	3,319	660,069	644,285	0	9,069,761			9,069,761	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DECORAH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							677,438	E91		677,438	198
199	Purchase of land and equipment							748,845	G91		748,845	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation								E80		0	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF DECORAH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								114,450	E89	114,450	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								285,454		285,454	242
243	Enterprise Capital Projects								1,674,390		1,674,390	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,500,577		3,500,577	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,719,411	2,042,677	3,319	660,069	644,285	0	9,069,761	3,500,577		12,570,338	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	72,500	83,012					155,512	40,000		195,512	255
256	Internal TIF loans/repayments and transfers out			245,632				245,632			245,632	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	72,500	83,012	245,632	0	0	0	401,144	40,000		441,144	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,791,911	2,125,689	248,951	660,069	644,285	0	9,470,905	3,540,577		13,011,482	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	486,822	685,595	215,660	77,571			1,465,648			1,465,648	264
265	Committed		304,509			286,122		590,631			590,631	265
266	Assigned	292,874	580,586					873,460			873,460	266
267	Unassigned	1,179,757						1,179,757			1,179,757	267
268	Total Governmental	1,959,453	1,570,690	215,660	77,571	286,122	0	4,109,496			4,109,496	268
269	Proprietary								552,048		552,048	269
270	Total ending fund balance June 30, 2016	1,959,453	1,570,690	215,660	77,571	286,122	0	4,109,496	552,048		4,661,544	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,751,364	3,696,379	464,611	737,640	930,407	0	13,580,401	4,092,625		17,673,026	271
272												272

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF DECORAH</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 15%; vertical-align: top; padding: 5px;">           Purpose            Highways.....            All other.....         </td> <td style="width: 15%; vertical-align: top; padding: 5px;">           Amount paid to State            L44 \$            L89 \$         </td> </tr> </table>								Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$										

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
Total salaries and wages paid.....	2000 \$	Amount - Omit cents 3,154,094

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. RedLeg	19U 108,750	29U	39U 56,250	49U	49U	49U 52,500	49U	I89	
11. 12 Misc	19U 2,775,000	29U	39U 850,000	49U 1,925,000	49U	49U	49U	I89 36,491	
12. 14 Misc	19U 4,465,000	29U	39U 370,000	49U 4,095,000	49U	49U	49U	I89 132,088	
13. Street Sweeper	19U	29U 193,325	39U 62,000	49U 131,325	49U	49U	49U	I89 2,068	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	7,348,750	193,325	1,338,250	6,151,325	0	52,500	0	170,647	
<b>B. Short-term debt</b>		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>					Amount - Omit cents				
Assessed Valuations by Levy Authority and County, AY2014/FY2016						484,581,434	x .05 = \$	24,229,072	
Actual valuation -- January 1, 2014					\$				
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$				4,661,544	4,661,544		
REMARKS						V98			